

2011-123 AUDIT SCOPE AND OBJECTIVES—Office of Spill Prevention and Response, Oil Spill Prevention Administration Fund

The audit by the Bureau of State Audits (bureau) will provide independently developed and verified information related to the Oil Spill Prevention and Administration Fund (spill administration fund) and would include, but not be limited to, the following:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. Determine which state and local government entities receive funds from the spill administration fund.
3. For each fiscal year beginning in 2006–07, determine the spill administration fund’s revenues, expenditures, transfers, and fund balance.
4. For each fiscal year beginning in 2006–07, determine the justification or statutory authority used for appropriating or transferring funds from the spill administration fund to each entity that receives the funds.
5. Determine whether the spill office received additional resources following the 2008 legislation that increased the spill office’s responsibilities. Further, determine if the spill office has assessed its current resource needs and whether that assessment is reasonable.
6. For those entities that receive significant amounts from the spill administration fund, identify how those funds are used and evaluate whether those uses are consistent with state law. In particular, determine whether each entity maintains adequate records of staff time charged to the spill administration fund and evaluate whether staff time was appropriately charged.
7. Evaluate whether the organizational relationship between the spill office and the Department of Fish and Game (Fish and Game) promotes the spill office’s mission, goals, and objectives.
8. Assess whether the spill office and Fish and Game have fully implemented the recommendations from the bureau’s 2008 report (2008-102).
9. Identify any potential areas for improving oversight of the spill administration fund to ensure the most efficient and effective use of the funds.
10. Review and assess any other issues that are significant to the spill administration fund.